

**IN THE UNITED STATES DISTRICT COURT
FOR THE NORTHERN DISTRICT OF GEORGIA
ATLANTA DIVISION**

UNITED STATES OF AMERICA

v.

JACK FISHER; JAMES
SINNOTT; and CLAY MICHAEL
WEIBEL,

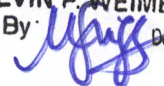
Defendants.

CRIMINAL ACTION FILE

NO. 1:21-cr-231-TCB

FILED IN OPEN COURT
U.S.D.C. - Atlanta

SEP 22 2023

KEVIN P. WEIMER, Clerk
By  Deputy Clerk

VERDICT

**COUNT ONE: Conspiracy to Defraud the United States, 18 U.S.C.
§ 371**

As to Count One, we, the jury, unanimously find the Defendant Jack Fisher,

 NOT GUILTY

✓ GUILTY

If you chose guilty, you must proceed to answer the below:

As to the Defendant Jack Fisher's guilt, we, the jury,
unanimously find that Defendant Jack Fisher conspired to
defraud the United States in one or more of the following ways
(check one or both of the following):

✓ (a) Designing, and using materials for, the syndicated
conservation easement transactions to disguise the true nature of
the transactions; or (b) Causing the preparation and filing of false
and fraudulent fund company, property company, and individual
tax returns related to at least one of the syndicated conservation
easement transactions; or (c) Using false or backdated documents
in the syndicated conservation easement transactions; or (d)
Using biased, false, misleading, pre-determined, or inflated
appraisals; or (e) Agreeing to submit false or backdated
documents to the IRS during civil examinations of the syndicated
conservation easement transactions.

✓ Engaging in syndicated conservation easement transactions
that lacked economic substance.

As to Count One, we, the jury, unanimously find the Defendant James Sinnott,

_____ NOT GUILTY

✓ GUILTY

If you chose guilty, you must proceed to answer the below:

As to the Defendant James Sinnott's guilt, we, the jury, unanimously find that Defendant James Sinnott conspired to defraud the United States in one or more of the following ways (*check one or both of the following*):

✓ (a) Designing, and using materials for, the syndicated conservation easement transactions to disguise the true nature of the transactions; or (b) Causing the preparation and filing of false and fraudulent fund company, property company, and individual tax returns related to at least one of the syndicated conservation easement transactions; or (c) Using false or backdated documents in the syndicated conservation easement transactions; or (d) Using biased, false, misleading, pre-determined, or inflated appraisals; or (e) Agreeing to submit false or backdated documents to the IRS during civil examinations of the syndicated conservation easement transactions.

✓ Engaging in syndicated conservation easement transactions that lacked economic substance.

As to Count One, we, the jury, unanimously find the Defendant Clay Weibel,

✓ NOT GUILTY

_____ GUILTY

COUNT TWO: Wire Fraud Conspiracy, 18 U.S.C. § 1349

As to Count Two, we, the jury, unanimously find the Defendant Jack Fisher,

____ NOT GUILTY

✓ GUILTY

If you chose guilty, you must proceed to answer the below:

As to the Defendant Jack Fisher's guilt, we, the jury, unanimously find that Defendant Jack Fisher conspired to devise a scheme to defraud the IRS using wires in one or more of the following ways (*check one or both of the following*):

✓ (a) Designing, and using materials for, the syndicated conservation easement transactions to disguise the true nature of the transactions; or (b) Causing the preparation and filing of false and fraudulent fund company, property company, and individual tax returns related to at least one of the syndicated conservation easement transactions; or (c) Using false or backdated documents in the syndicated conservation easement transactions; or (d) Using biased, false, misleading, pre-determined, or inflated appraisals; or (e) Agreeing to submit false or backdated documents to the IRS during civil examinations of the syndicated conservation easement transactions.

✓ Engaging in syndicated conservation easement transactions that lacked economic substance.

As to Count Two, we, the jury, unanimously find the Defendant James Sinnott,

_____ NOT GUILTY

✓ _____ GUILTY

If you chose guilty, you must proceed to answer the below:

As to the Defendant James Sinnott's guilt, we, the jury, unanimously find that Defendant James Sinnott conspired to devise a scheme to defraud the IRS using wires in one or more of the following ways (*check one or both of the following*):

✓ (a) Designing, and using materials for, the syndicated conservation easement transactions to disguise the true nature of the transactions; or (b) Causing the preparation and filing of false and fraudulent fund company, property company, and individual tax returns related to at least one of the syndicated conservation easement transactions; or (c) Using false or backdated documents in the syndicated conservation easement transactions; or (d) Using biased, false, misleading, pre-determined, or inflated appraisals; or (e) Agreeing to submit false or backdated documents to the IRS during civil examinations of the syndicated conservation easement transactions.

✓ Engaging in syndicated conservation easement transactions that lacked economic substance.

As to Count Two, we, the jury, unanimously find the Defendant Clay Weibel,

☒ NOT GUILTY

☐ GUILTY

COUNTS THIRTY-THREE to FORTY-EIGHT: Aiding and Assisting the Filing of False Tax Returns, 26 U.S.C. § 7206(2)

As to the following counts, we, the jury, unanimously find the following Defendant(s),

Count 33, Jenny's Lane LLC (2015 Form 1065)

Jack Fisher _____ NOT GUILTY ✓ GUILTY

James Sinnott _____ NOT GUILTY ✓ GUILTY

Count 34, NC Whisper Mountain Holdings Ltd. (2015 Form 1065)

Jack Fisher _____ NOT GUILTY ✓ GUILTY

James Sinnott _____ NOT GUILTY ✓ GUILTY

Count 35, Chestatee Holdings Company, LLC (2015 Form 1065)

Jack Fisher _____ NOT GUILTY ✓ GUILTY

James Sinnott _____ NOT GUILTY ✓ GUILTY

Count 36, Sand Investment Co., LLC (2015 Form 1065)

Jack Fisher _____ NOT GUILTY ✓ GUILTY

James Sinnott _____ NOT GUILTY ✓ GUILTY

Count 37, Old Paris Landing Holdings, LLC (2016 Form 1065)

Jack Fisher _____ NOT GUILTY ✓ GUILTY

James Sinnott _____ NOT GUILTY ✓ GUILTY

Count 38, Crimson Independence, LLC (2016 Form 1065)

Jack Fisher _____ NOT GUILTY ✓ GUILTY

James Sinnott _____ NOT GUILTY ✓ GUILTY

Count 39, Hillside Holdings, LLC (2016 Form 1065)

Jack Fisher _____ NOT GUILTY ✓ GUILTY

James Sinnott _____ NOT GUILTY ✓ GUILTY

Count 40, Nautical Hill Holdings, LLC (2016 Form 1065)

Jack Fisher _____ NOT GUILTY ✓ GUILTY

James Sinnott _____ NOT GUILTY ✓ GUILTY

Count 41, Sandlapper Hill, LLC (2017 Form 1065)

Jack Fisher _____ NOT GUILTY ✓ GUILTY

James Sinnott _____ NOT GUILTY ✓ GUILTY

Count 42, Argent TH A, LLC (2017 Form 1065)

Jack Fisher NOT GUILTY ✓ GUILTY

James Sinnott NOT GUILTY ✓ GUILTY

Count 43, Figure 8 (Georgia), LLC (2017 Form 1065)

Jack Fisher NOT GUILTY ✓ GUILTY

James Sinnott NOT GUILTY ✓ GUILTY

Count 44, Figure 8 (Highlands), LLC (2017 Form 1065)

Jack Fisher NOT GUILTY ✓ GUILTY

James Sinnott NOT GUILTY ✓ GUILTY

Count 45, Winnemucca Holdings, LLC (2018 Form 1065)

Jack Fisher NOT GUILTY ✓ GUILTY

James Sinnott NOT GUILTY ✓ GUILTY

Count 46, Equity Investment Associates, LLC (2018 Form 1065)

Jack Fisher NOT GUILTY ✓ GUILTY

James Sinnott NOT GUILTY ✓ GUILTY

Count 47, Storm Crow, LLC (2018 Form 1065)

Jack Fisher NOT GUILTY ✓ GUILTY

James Sinnott NOT GUILTY ✓ GUILTY

Count 48, Bay Creek South, LLC (2019 Form 1065)

Jack Fisher _____ NOT GUILTY ✓ GUILTY

James Sinnott _____ NOT GUILTY ✓ GUILTY

COUNTS FIFTY-TWO to SIXTY-THREE: Aiding and Assisting the Filing of False Tax Returns, 26 U.S.C. § 7206(2)

As to the following counts, we, the jury, unanimously find the Defendant, Clay Weibel,

Count 52, Jenny's Lane LLC (2015 Form 1065)

☒ NOT GUILTY ☐ GUILTY

Count 53, Sand Investment Co., LLC (2015 Form 1065)

☒ NOT GUILTY ☐ GUILTY

Count 54, Old Paris Landing Holdings, LLC (2016 Form 1065)

☒ NOT GUILTY ☐ GUILTY

Count 55, Crimson Independence, LLC (2016 Form 1065)

☒ NOT GUILTY ☐ GUILTY

Count 56, Hillside Holdings, LLC (2016 Form 1065)

☒ NOT GUILTY ☐ GUILTY

Count 57, Nautical Hill Holdings, LLC (2016 Form 1065)

☒ NOT GUILTY ☐ GUILTY

Count 58, Sandlapper Hill, LLC (2017 Form 1065)

☒ NOT GUILTY ☐ GUILTY

Count 59, Argent TH A, LLC (2017 Form 1065)

☒ NOT GUILTY ☐ GUILTY

Count 60, Figure 8 (Georgia), LLC (2017 Form 1065)

☒ NOT GUILTY ☐ GUILTY

Count 61, Figure 8 (Highlands), LLC (2017 Form 1065)

☒ NOT GUILTY ☐ GUILTY

Count 62, Winnemucca Holdings, LLC (2018 Form 1065)

☒ NOT GUILTY ☐ GUILTY

Count 63, Storm Crow, LLC (2018 Form 1065)

☒ NOT GUILTY ☐ GUILTY

**COUNTS ONE HUNDRED AND THREE to ONE HUNDRED AND SIX:
Subscribing to False Tax Returns, 26 U.S.C. § 7206(1)**

As to the following counts, we, the jury, unanimously find the Defendant Jack Fisher,

Count 103 (2017 Form 1040)

_____ NOT GUILTY ☒ GUILTY

Count 104 (2018 Form 1040)

_____ NOT GUILTY ☒ GUILTY

Count 105 (2019 Form 1040)

_____ NOT GUILTY ☒ GUILTY

Count 106 (2020 Form 104)

_____ NOT GUILTY ☒ GUILTY

COUNTS ONE HUNDRED AND SEVEN to ONE HUNDRED AND TWELVE: Subscribing to False Tax Returns, 26 U.S.C. § 7206(1)

As to the following counts, we the jury, unanimously find the Defendant James Sinnott,

Count 107 (2015 Form 1040)

____ NOT GUILTY ☒ GUILTY

Count 108 (2016 Form 1040)

____ NOT GUILTY ☒ GUILTY

Count 109 (2017 Form 1040)

____ NOT GUILTY ☒ GUILTY

Count 110 (2018 Form 1040)

____ NOT GUILTY ☒ GUILTY

Count 111 (2019 Form 1040)

____ NOT GUILTY ☒ GUILTY

Count 112 (2020 Form 1040)

____ NOT GUILTY ☒ GUILTY

COUNTS ONE HUNDRED AND TWENTY-TWO to ONE HUNDRED AND THIRTY-FIVE: Money Laundering, 18 U.S.C. § 1957 and § 2

As to the following counts, we, the jury, unanimously find the Defendant Jack Fisher,

A Recreational Vehicle and Trailer

Count 122 _____ NOT GUILTY ☒ GUILTY

Count 123 _____ NOT GUILTY ☒ GUILTY

A Home in Okatie, South Carolina

Count 124 _____ NOT GUILTY ☒ GUILTY

A Mercedes model GLS 550 4Matic, VIN ending 5577

Count 125 _____ NOT GUILTY ☒ GUILTY

A condominium in Asheville, North Carolina

Count 126 _____ NOT GUILTY ☒ GUILTY

Count 127 _____ NOT GUILTY ☒ GUILTY

A residence in Bonaire, a Caribbean Island

Count 128 _____ NOT GUILTY ☒ GUILTY

A Home in Roswell, GA

Count 129 _____ NOT GUILTY ☒ GUILTY

A home in Markleeville, California

Count 130 _____ NOT GUILTY ☒ GUILTY

A Model EA 500 Airplane

Count 131 _____ NOT GUILTY ✓ GUILTY

Count 132 _____ NOT GUILTY ✓ GUILTY

Pay off of a lien for the Non-Easement Portion of Land held in Georgia

Count 133 _____ NOT GUILTY ✓ GUILTY

Count 134 _____ NOT GUILTY ✓ GUILTY

Lots in Alpine County, California

Count 135 _____ NOT GUILTY ✓ GUILTY

SO SAY WE ALL.

Signed and dated at the United States Courthouse, Atlanta, Georgia,
this 22nd day of September, 2023.

Foreperson's Signature:

Terrie S. Jackson

Foreperson's Printed Name:

Terrie S. Jackson